

REMARKS

Applicants' attorneys thank the Examiner for the courtesy shown in a telephone interview conducted on July 19, 2006, attended by Examiner Bernatz, Christopher McGeehan and Patrick Burns. No agreement was reached, but the Examiner indicated the present claim amendments would avoid the Osaka reference.

Applicants have amended the claims to more clearly define a base layer being made of $\text{Fe}_x\text{CO}_{1-x}/\text{NiFe}$, which excludes significant amounts of other elements in the base layer. The claims have also been amended to describe the plated layer as being directly adjacent to the base layer. Both of these amendments were suggested by the Examiner.

During the interview, the Examiner suggested that the amended claims might be unpatentable either alone or in combination with Kawasaki (U.S. Patent No. 6,765,757) and some other references. Kawasaki will be addressed briefly at this time, in an effort to expedite prosecution.

Kawasaki is primarily directed towards magnetic films formed of CoFe alloys. Kawasaki is critical of NiFe alloys and highlights drawbacks of NiFe alloys in the "Background Of The Invention" section of Kawasaki. In the Summary of the Invention section, Kawasaki explains that they intend to provide a corrosion resistant soft magnetic FeCo alloy film having a saturation magnetic flux density B higher than that NiFe alloys. (See Col. 1, lns. 47-50).

In Kawasaki, upper layer 48 (which is described as optionally made of NiFe) is deposited on a high Bs layer 47. High Bs layer 47 is made of CoFe. Therefore, for purposes

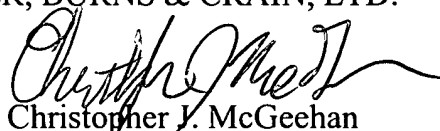
of claims 1 and 13, high Bs layer 47 would be a base layer and upper layer 48 would be a plated layer. Since the base layer is made of FeCo and the proposed plated layer is made of FeCo or NiFe, this does not anticipate or render claims 1 and 13 obvious.

Applicants believe that these amendments overcome the outstanding rejections for the reasons previously given, and with these clarifications of the claim language, place this case in condition for allowance, which is respectfully requested. The Examiner should call applicant's attorney if an interview would expedite prosecution.

Respectfully submitted,

GREER, BURNS & CRAIN, LTD.

By



Christopher J. McGeehan

Registration No. 56,001

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300 South Wacker Drive
Suite 2500
Chicago, Illinois 60606
Telephone: 312.360.0080
Facsimile: 312.360.9315
Customer No. 24978